

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

APRIL 30, 2021

# VILLAGE OF BISCAYNE PARK

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# VILLAGE OF BISCAYNE PARK

## COMBINED BALANCE SHEET

APRIL 30, 2021

	GOVERNMENTAL TYPE FUNDS						TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	GOVERNMENTAL FUNDS
<b>ASSETS:</b>							
CASH-OPERATING (CNB 5680)	\$39,021	---	---	---	---	---	\$39,021
CASH-OPERATING (FCB 7200)	\$3,345,460	---	---	---	---	---	\$3,345,460
CASH-OPERATING (FCB 3807)	\$155,710	---	---	---	---	---	\$155,710
CASH-OPERATING (FCB 6202)	---	---	---	\$171,528	\$563,934	---	\$735,462
CASH-OPERATING (FCB 8905)	---	---	\$6,337	---	---	---	\$6,337
CASH-OPERATING (FCB 2902)	---	---	\$27,364	---	---	---	\$27,364
DUE FROM ROAD FUND	\$12,314	---	---	---	---	---	\$12,314
DUE FROM CITT-TRANSPORTATION	\$57,361	---	---	---	---	\$58,431	\$115,792
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,069	---	---	---	---	---	\$12,069
<b>TOTAL ASSETS</b>	<b>\$3,675,523</b>	<b>\$144,798</b>	<b>\$33,701</b>	<b>\$171,528</b>	<b>\$563,934</b>	<b>\$0</b>	<b>\$4,647,915</b>
<b>LIABILITIES:</b>							
ACCOUNTS PAYABLE	\$2,521	---	---	---	---	---	\$2,521
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$105	\$116	---	---	---	---	\$221
FRS PENSION PAYABLE	\$19,888	\$756	---	---	---	---	\$20,644
457 PAYABLE	\$1,192	---	---	---	---	---	\$1,192
DUE TO GENERAL FUND	---	\$12,314	\$53,589	---	\$57,361	---	\$123,264
DUE TO SANITATION FUND	\$404,471	---	---	---	---	---	\$404,471
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,750	---	---	---	---	---	\$2,750
STATE PERMIT SURCHARGE-DBR	\$11,816	---	---	---	---	---	\$11,816
<b>TOTAL LIABILITIES</b>	<b>\$446,780</b>	<b>\$13,186</b>	<b>\$53,589</b>	<b>\$13,199</b>	<b>\$168,590</b>	<b>\$0</b>	<b>\$695,343</b>
<b>FUND BALANCES:</b>							
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431
ROADS	---	\$131,613	---	---	---	---	\$131,613
POLICE FORFEITURE	---	---	(\$19,889)	---	---	---	(\$19,889)
CITT	---	---	---	\$158,329	\$395,344	---	\$553,673
UNASSIGNED:	\$3,228,744	---	---	---	---	---	\$3,228,744
<b>TOTAL FUND BALANCES</b>	<b>\$3,228,744</b>	<b>\$131,613</b>	<b>(\$19,889)</b>	<b>\$158,329</b>	<b>\$395,344</b>	<b>\$0</b>	<b>\$3,952,572</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$3,675,523</b>	<b>\$144,798</b>	<b>\$33,701</b>	<b>\$171,528</b>	<b>\$563,934</b>	<b>\$0</b>	<b>\$4,647,915</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,418,095	\$2,074,507	\$2,074,507	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$93,333	\$93,289	(\$44)
UTILITY TAXES - WATER	\$33,500	\$19,542	\$33,337	\$13,796
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,208	\$3,184	(\$25)
SIMPLIFIED COMMUNICATIONS TAX	\$80,000	\$46,667	\$28,968	(\$17,699)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,208	\$4,250	\$1,042
BUILDING PERMITS	\$50,000	\$29,167	\$89,525	\$60,358
ELECTRIC PERMITS	\$10,000	\$5,833	\$13,238	\$7,405
PLUMBING PERMITS	\$12,000	\$7,000	\$19,444	\$12,444
MECHANICAL PERMITS	\$7,500	\$4,375	\$9,374	\$4,999
GARAGE SALE PERMITS	\$300	\$175	\$132	(\$43)
FRANCHISE FEES - ELECTRIC	\$111,806	\$65,220	\$45,841	(\$19,378)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$26,686	\$22,816	(\$3,869)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,234	\$986	(\$248)
OTHER FEES - PLAN REVIEW	\$2,500	\$1,458	\$7,900	\$6,442
OTHER FEES - PERMIT APPLICATION FEES	\$6,000	\$3,500	\$14,260	\$10,760
OTHER FEES - HOME OCCUPATION	\$1,500	\$875	\$2,558	\$1,683
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$263	\$1,125	\$863
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$14,583	\$28,625	\$14,042
STATE REVENUE SHARING - MUNICIPAL	\$41,189	\$24,027	\$46,746	\$22,719
STATE REVENUE SHARING - HALF CENT SALES TAX	\$128,165	\$74,763	\$99,082	\$24,319
COVID 19 RELIEF FUNDING	\$0	\$0	\$154,981	\$154,981
GRANTS	\$0	\$0	\$12,000	\$12,000
FEMA REVENUE	\$0	\$0	\$847,255	\$847,255
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$146	\$341	\$195
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$554	\$85	(\$469)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,917	\$319	(\$2,597)
CONCESSION STAND	\$600	\$350	\$0	(\$350)
FACILITY RENTALS	\$1,750	\$1,021	\$0	(\$1,021)
TRAFFIC FINES	\$3,000	\$1,750	\$7,085	\$5,335
LIEN SEARCH FEES	\$3,000	\$1,750	\$5,030	\$3,280
FINES - CODE COMPLIANCE	\$15,000	\$8,750	\$45,430	\$36,680
MISCELLANEOUS REVENUE	\$5,000	\$2,917	\$22,230	\$19,314
INTEREST INCOME	\$5,000	\$2,917	\$4,482	\$1,566
<b>TOTAL REVENUES</b>	<b>\$3,186,416</b>	<b>\$2,522,695</b>	<b>\$3,738,426</b>	<b>\$1,215,731</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$7,000	\$6,000	\$1,000
FICA	\$918	\$536	\$459	\$77
TRAVEL & PER DIEM	\$2,500	\$1,458	\$0	\$1,458
COMMUNICATIONS	\$3,000	\$1,750	\$888	\$862
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$208	\$668
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$904	\$0	\$904
EDUCATION & TRAINING	\$4,200	\$2,450	\$0	\$2,450
<b>TOTAL COMMISSION</b>	<b>\$25,668</b>	<b>\$14,973</b>	<b>\$7,555</b>	<b>\$7,418</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$58,333	\$40,143	\$18,191
REGULAR SALARIES-VILLAGE CLERK	\$59,623	\$34,780	\$33,775	\$1,005
REGULAR SALARIES-ADMIN/CLERK ASST	\$70,086	\$40,883	\$39,709	\$1,175
FICA/MEDICARE	\$17,573	\$10,251	\$8,692	\$1,558
FLORIDA RETIREMENT SYSTEM	\$42,710	\$24,914	\$21,603	\$3,311
HEALTH INSURANCE	\$29,756	\$17,358	\$16,785	\$573
WORKERS COMPENSATION INSURANCE	\$491	\$245	\$283	(\$37)
PROFESSIONAL FEES	\$154,200	\$89,950	\$72,100	\$17,850
AUDITING FEES	\$23,000	\$17,100	\$17,100	\$0
FINANCE CONTRACT	\$60,000	\$35,000	\$35,000	\$0
TRAVEL & PER DIEM	\$12,300	\$7,175	\$2,000	\$5,175
COMMUNICATIONS	\$18,110	\$10,564	\$15,018	(\$4,454)
POSTAGE	\$6,898	\$4,024	\$6,309	(\$2,285)
UTILITIES	\$8,523	\$4,972	\$3,714	\$1,257
RENTALS AND LEASES	\$10,491	\$6,120	\$6,240	(\$120)
PROPERTY INSURANCE	\$194,423	\$145,817	\$141,644	\$4,173
PRINTING & BINDING	\$9,000	\$5,250	\$501	\$4,749
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$1,610	(\$735)
LEGAL ADVERTISING	\$8,913	\$5,199	\$1,628	\$3,571
MUNICIPAL ELECTIONS	\$4,000	\$2,333	\$0	\$2,333
OTHER CURRENT CHARGES	\$12,026	\$7,015	\$10,081	(\$3,066)
MERCHANT CC FEES	\$0	\$0	\$1,653	(\$1,653)
OFFICE SUPPLIES	\$8,500	\$4,958	\$4,268	\$690
OPERATING SUPPLIES	\$6,400	\$3,733	\$5,389	(\$1,656)
DUES & MEMBERSHIPS	\$5,950	\$3,471	\$13,555	(\$10,084)
EDUCATION & TRAINING	\$5,000	\$2,917	\$0	\$2,917
CONTINGENCY (COVID-19)	\$0	\$0	\$12,767	(\$12,767)
<b>TOTAL ADMINISTRATION</b>	<b>\$869,472</b>	<b>\$543,238</b>	<b>\$511,566</b>	<b>\$31,672</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$21,089	\$21,089	\$268,172	(\$247,084)
INTEREST EXPENSE	\$10,691	\$10,691	\$8,988	\$1,704
OTHER DEBT SERVICE COSTS	\$240	\$140	\$0	\$140
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$31,920</b>	<b>\$277,160</b>	<b>(\$245,240)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$570,999	\$333,083	\$341,988	(\$8,905)
HAZARD PAY-1% CARES ACT	\$0	\$0	\$1,918	(\$1,918)
OTHER SALARIES & WAGES-PART TIME	\$94,693	\$55,237	\$51,120	\$4,117
OVERTIME	\$40,000	\$23,333	\$2,197	\$21,136
SPECIAL PAY & COURT PAYS	\$15,000	\$8,750	\$6,333	\$2,417
OFF DUTY POLICE	\$0	\$0	\$7,979	(\$7,979)
FICA/MEDICARE	\$55,133	\$32,161	\$31,552	\$608
FLORIDA RETIREMENT SYSTEM	\$160,814	\$93,808	\$92,906	\$902
HEALTH INSURANCE	\$46,667	\$27,223	\$48,594	(\$21,371)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$18,993	\$5,765
PROFESSIONAL SERVICES	\$8,400	\$4,900	\$4,900	\$0
TRAVEL & PER DIEM	\$1,000	\$583	\$0	\$583
COMMUNICATIONS	\$9,714	\$5,666	\$7,363	(\$1,696)
UTILITIES	\$3,740	\$2,182	\$1,169	\$1,012
RENTALS & LEASES	\$79,231	\$46,218	\$40,234	\$5,984
INSURANCE-POLICE	\$17,649	\$13,237	\$12,228	\$1,008
REPAIRS & MAINTENANCE	\$81,600	\$47,600	\$41,327	\$6,273
PRINTING & BINDING	\$1,000	\$583	\$50	\$533
OPERATING SUPPLIES	\$92,950	\$54,221	\$50,250	\$3,971
DUES & MEMBERSHIPS	\$1,200	\$700	\$791	(\$91)
EDUCATION & TRAINING	\$7,000	\$4,083	\$1,790	\$2,293
CONTINGENCY (COVID-19)	\$0	\$0	\$12,717	(\$12,717)
CAPITAL OUTLAY	\$6,500	\$3,792	\$0	\$3,792
<b>TOTAL POLICE</b>	<b>\$1,326,301</b>	<b>\$782,119</b>	<b>\$776,400</b>	<b>\$5,719</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$35,392	\$20,645	\$18,383	\$2,262
FICA/MEDICARE	\$2,707	\$1,579	\$1,406	\$173
FLORIDA RETIREMENT SYSTEM	\$3,539	\$2,065	\$1,873	\$191
HEALTH INSURANCE	\$9,611	\$5,607	\$6,414	(\$808)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$49	\$15
UNEMPLOYMENT	\$0	\$0	\$275	(\$275)
PROFESSIONAL SERVICES	\$67,925	\$39,623	\$72,479	(\$32,856)
EDUCATION & TRAINING	\$200	\$117	\$0	\$117
OPERATING SUPPLIES	\$1,000	\$583	\$895	(\$311)
<b>TOTAL BUILDING</b>	<b>\$120,460</b>	<b>\$70,283</b>	<b>\$101,775</b>	<b>(\$31,492)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$77,548	\$45,237	\$32,507	\$12,730
FICA/MEDICARE	\$5,932	\$3,461	\$2,487	\$974
FLORIDA RETIREMENT SYSTEM	\$7,755	\$4,524	\$3,278	\$1,246
HEALTH INSURANCE	\$19,360	\$11,294	\$9,218	\$2,076
WORKERS COMPENSATION INSURANCE	\$3,135	\$2,351	\$1,804	\$548
UNEMPLOYMENT	\$0	\$0	\$3,580	(\$3,580)
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$1,225	(\$1,225)
COMMUNICATIONS	\$870	\$507	\$449	\$58
RENTALS & LEASES	\$6,864	\$4,004	\$3,486	\$518
INSURANCE	\$2,123	\$1,592	\$1,471	\$121
REPAIRS & MAINTENANCE	\$1,200	\$700	\$0	\$700
CONTINGENCY	\$2,000	\$1,167	\$0	\$1,167
OPERATING SUPPLIES	\$9,050	\$5,279	\$615	\$4,664
MEMBERSHIPS & DUES	\$100	\$58	\$100	(\$42)
EDUCATION & TRAINING	\$1,200	\$700	\$0	\$700
<b>TOTAL CODE COMPLIANCE</b>	<b>\$137,138</b>	<b>\$80,873</b>	<b>\$60,219</b>	<b>\$20,655</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$223,712	\$130,499	\$97,948	\$32,550
OVERTIME	\$1,000	\$583	\$4,140	(\$3,557)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$2,000	\$500
FICA/MEDICARE	\$17,382	\$10,139	\$6,660	\$3,479
FLORIDA RETIREMENT SYSTEM	\$22,018	\$12,844	\$8,569	\$4,275
HEALTH INSURANCE	\$48,287	\$28,167	\$23,566	\$4,602
WORKERS COMPENSATION INSURANCE	\$15,669	\$11,752	\$9,015	\$2,736
CONTRACT SERVICES	\$13,000	\$7,583	\$6,482	\$1,102
COMMUNICATIONS	\$5,853	\$3,414	\$1,612	\$1,802
UTILITIES	\$9,972	\$5,817	\$10,686	(\$4,869)
RENTALS & LEASES	\$14,791	\$8,628	\$10,145	(\$1,516)
PROPERTY INSURANCE	\$8,135	\$6,101	\$6,960	(\$859)
REPAIRS & MAINTENANCE	\$38,000	\$22,167	\$26,389	(\$4,222)
LANDSCAPE MAINTENANCE	\$81,000	\$47,250	\$2,850	\$44,400
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,833	\$0	\$5,833
OPERATING SUPPLIES	\$25,000	\$14,584	\$20,497	(\$5,914)
DUES & MEMBERSHIPS	\$150	\$88	\$0	\$88
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
CONTINGENCY (COVID-19)	\$0	\$0	\$232	(\$232)
<b>TOTAL PUBLIC WORKS</b>	<b>\$537,468</b>	<b>\$318,532</b>	<b>\$237,751</b>	<b>\$80,781</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$48,829	\$28,484	\$27,665	\$819
OTHER SALARIES & WAGES-PART TIME	\$50,851	\$29,663	\$16,747	\$12,916
FICA/MEDICARE	\$7,626	\$4,448	\$3,398	\$1,051
FLORIDA RETIREMENT SYSTEM	\$9,968	\$5,815	\$4,518	\$1,296
HEALTH INSURANCE	\$9,611	\$5,607	\$6,030	(\$424)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$119	\$36
COMMUNICATIONS	\$4,893	\$2,854	\$2,157	\$697
UTILITIES	\$5,100	\$2,975	\$1,856	\$1,119
RENTALS & LEASES	\$3,749	\$2,187	\$1,401	\$786
PROPERTY INSURANCE	\$4,081	\$3,061	\$4,609	(\$1,548)
REPAIRS & MAINTENANCE	\$40,000	\$23,333	\$1,704	\$21,630
CONCESSION EXPENSES	\$10,700	\$6,242	\$0	\$6,242
SPECIAL EVENTS	\$500	\$292	\$497	(\$206)
OPERATING SUPPLIES	\$3,750	\$2,188	\$1,173	\$1,014
MEMBERSHIPS & DUES	\$160	\$93	\$0	\$93
EDUCATION & TRAINING	\$2,000	\$1,167	\$0	\$1,167
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
<b>TOTAL PARKS AND RECREATION</b>	<b>\$202,024</b>	<b>\$118,562</b>	<b>\$71,874</b>	<b>\$46,688</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,250,551</b>	<b>\$1,960,500</b>	<b>\$2,044,299</b>	<b>(\$83,799)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$64,135)</b>	<b>\$562,195</b>	<b>\$1,694,127</b>	<b>\$1,131,932</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$3,209	\$1,872	\$0	(\$1,872)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$3,209</b>	<b>\$1,872</b>	<b>\$0</b>	<b>(\$1,872)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$67,344	\$39,284	\$0	(\$39,284)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$67,344</b>	<b>\$39,284</b>	<b>\$0</b>	<b>(\$39,284)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$601,479</b>	<b>\$1,694,127</b>	<b>\$1,092,648</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$1,534,617</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$3,228,744</b>	



# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$40,748	\$23,769	\$27,836	\$4,066
STATE REVENUE SHARING - MUNICIPAL	\$11,340	\$6,615	\$11,686	\$5,071
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
<b>TOTAL REVENUES</b>	<b>\$54,944</b>	<b>\$31,812</b>	<b>\$40,950</b>	<b>\$9,138</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$74,261	\$43,319	\$42,207	\$1,113
OVERTIME	\$1,000	\$583	\$237	\$346
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$3,403	\$3,323	\$80
FLORIDA RETIREMENT SYSTEM	\$7,426	\$4,332	\$4,322	\$10
HEALTH INSURANCE	\$19,677	\$11,478	\$11,382	\$96
WORKERS COMPENSATION INSURANCE	\$7,838	\$5,878	\$4,510	\$1,369
COMMUNICATIONS	\$480	\$280	\$280	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,560	\$1,441	\$119
REPAIRS & MAINTENANCE	\$18,204	\$10,619	\$3,288	\$7,331
OPERATING SUPPLIES	\$8,000	\$4,667	\$5,495	(\$828)
EDUCATION & TRAINING	\$300	\$175	\$0	\$175
<b>TOTAL EXPENDITURES</b>	<b>\$146,101</b>	<b>\$87,295</b>	<b>\$77,485</b>	<b>\$9,810</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$91,157)</b>	<b>(\$55,483)</b>	<b>(\$36,535)</b>	<b>\$18,948</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$14,233	\$0	(\$14,233)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,399</b>	<b>\$14,233</b>	<b>\$0</b>	<b>(\$14,233)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$66,758)</b>	<b>(\$41,250)</b>	<b>(\$36,535)</b>	<b>\$4,715</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$66,758</b>		<b>\$168,147</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$131,613</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$49	\$49
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49</b>	<b>\$49</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$49</b>	<b>\$49</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49</b>	<b>\$49</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$19,937)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$19,889)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$22,800	\$13,300	\$0	(\$13,300)
INTEREST INCOME	\$200	\$117	\$213	\$97
<b>TOTAL REVENUES</b>	<b>\$23,000</b>	<b>\$13,417</b>	<b>\$213</b>	<b>(\$13,203)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$2,500	\$1,458	\$0	\$1,458
<b>TOTAL EXPENDITURES</b>	<b>\$2,500</b>	<b>\$1,458</b>	<b>\$0</b>	<b>\$1,458</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$20,500</b>	<b>\$11,958</b>	<b>\$213</b>	<b>(\$11,745)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$20,500</b>	<b>\$11,958</b>	<b>\$213</b>	<b>(\$11,745)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$158,116</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$20,500</b>		<b>\$158,329</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSPORTATION

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$59,736	\$0	(\$59,736)
INTEREST INCOME	\$800	\$467	\$854	\$387
<b>TOTAL REVENUES</b>	<b>\$103,205</b>	<b>\$60,203</b>	<b>\$854</b>	<b>(\$59,349)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$14,583	\$14,161	\$422
STORM DRAIN CLEANING	\$75,000	\$43,750	\$15,780	\$27,971
TRANSPORTATION PROJECTS	\$65,000	\$37,917	\$11,650	\$26,267
<b>TOTAL EXPENDITURES</b>	<b>\$165,000</b>	<b>\$96,250</b>	<b>\$41,590</b>	<b>\$54,660</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$61,795)</b>	<b>(\$36,047)</b>	<b>(\$40,737)</b>	<b>(\$4,690)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$61,795)</b>	<b>(\$36,047)</b>	<b>(\$40,737)</b>	<b>(\$4,690)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$385,718</b>		<b>\$436,081</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$323,923</b>		<b>\$395,344</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

FY 2016			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$	22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16			\$	72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$	25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17			\$	97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$	26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$	-	\$ (24,598.92)	\$ (24,598.92)
ADD: INTEREST INCOME			\$	656.34	\$ 2,435.57	\$ 3,091.91
BALANCE AT 9/31/18			\$	124,748.64	\$ 637,756.03	\$ 762,504.67

FY 2019			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$	29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$		\$ (203,509.64)	\$ (203,509.64)
ADD: INTEREST INCOME			\$	1,087.96	\$ 4,351.07	\$ 5,439.03
LESS: FPL STREETLIGHTING			\$	-	\$ (19,867)	\$ (19,866.90)
BALANCE AT 9/30/19			\$	153,977.64	\$ 531,295.49	\$ 685,273.13

FY 2020			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL			\$	9,069.00	\$ 36,276.00	\$ 45,345.00
BALANCE AT 9/30/20			\$	163,046.64	\$ 567,571.49	\$ 730,618.13

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

APRIL 30, 2021

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$404,471
<b>TOTAL ASSETS</b>	<b><u>\$404,471</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$45,041
DUE TO ROAD FUND	<u>\$144,798</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$189,839</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	<u>\$214,632</u>
<b>TOTAL NET POSITION</b>	<b><u>\$214,632</u></b>



# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED APRIL 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/21	ACTUAL THRU 04/30/21	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$593,750	\$522,651	\$522,651	\$0
MISC INCOME	\$3,410	\$1,989	\$2,295	\$306
<b>TOTAL REVENUES</b>	<b>\$597,160</b>	<b>\$524,639</b>	<b>\$524,946</b>	<b>\$306</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$485,811	\$283,390	\$299,708	(\$16,319)
OTHER CURRENT CHARGES	\$1,000	\$584	\$0	\$584
<b>TOTAL EXPENDITURES</b>	<b>\$486,811</b>	<b>\$283,973</b>	<b>\$299,708</b>	<b>(\$15,735)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$110,348</b>	<b>\$240,666</b>	<b>\$225,237</b>	<b>(\$15,429)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$94,256)	(\$54,983)	\$0	\$54,983
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$94,256)</b>	<b>(\$54,983)</b>	<b>\$0</b>	<b>\$54,983</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$16,092</b>	<b>\$185,684</b>	<b>\$225,237</b>	<b>\$39,554</b>
<b>FUND BALANCE-BEGINNING</b>	<b>(\$16,092)</b>		<b>(\$10,605)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$214,632</b>	